

FY2004 FIRE - FULL COST ALLOCATION PLAN

CITY OF HOUSTON. FIRE DEPARTMENT

CHIEF'S ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Houston Fire Department is responsible for preservation of life and property within the corporate limits of the City. To accomplish this goal, the Department is organized into seven divisions: Administration, Operations, Fire Marshal's Office, Fire Training Academy, Maintenance, Communications and Records, and Emergency Medical Services. The Administration Division is responsible for the general administration and support of the Department. Responsibilities and cost allocations bases are as follows:

- \* Chief's Administration - Provides direction and support for the Fire Department. Develops planning and research on such topics as: staffing requirements, station locations, and annexation requirements. Oversees special projects including print shop operations and Houston Fire Museum. The number of employees is the basis for cost allocation.

- \* Operational Services - Responsible for utilities, computer lease and maintenance costs, postage, and fuel for the entire department. The number of classified operational employees is the basis for allocating all operational costs.

- \* Accounting and Finance - Responsible for budgeting, accounts payable, revenue collection, fuel monitoring, procurement, fixed asset administration and general administrative support. The amount of operating expenditures is the basis for cost

allocation.

\* Human Resources Management - Responsible for payroll transactions, monitoring time and attendance, benefit administration, training, personnel actions, and personnel records maintenance. The number of employees is the basis for cost allocation.

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$18,729,000			\$18,729,000
Deductions:				
CAPITAL OUTLAY	(43,000)			
Total deductions:	(43,000)			(43,000)
Allocated additions:				
CITYWIDE INDIRECT COSTS	35,408,152		35,408,152	
CHIEF'S ADMINISTRATION		374,445	374,445	
MAINTENANCE		542,520	542,520	
COMMUNICATIONS & RECORDS		233,693	233,693	
Total allocated additions:	35,408,152	1,150,658	36,558,810	36,558,810
Total to be allocated:	\$54,094,152 =====	\$1,150,658 =====		\$55,244,810 =====

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Schedule of costs to be  
allocated by function

	Total	General & admin	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
Wages & benefits							
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SALARIES & WAGES	\$7,837,000		\$690,000	\$2,296,000	\$1,466,000	\$1,137,000	\$2,248,000
FRINGE BENEFITS	2,091,000		183,000	581,000	374,000	268,000	685,000
Other expense and cost							
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SUPPLIES	5,570,000		9,000	1,638,000	26,000	13,000	3,884,000
OTHER EXPENSES	3,188,000		95,000	2,455,000	25,000	23,000	590,000
CAPITAL OUTLAY	43,000	43,000					
Departmental							
Expenditures	18,729,000	43,000	977,000	6,970,000	1,891,000	1,441,000	7,407,000
Cost adjustments							
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Deductions	(43,000)	(43,000)					
Functional cost	18,686,000		977,000	6,970,000	1,891,000	1,441,000	7,407,000
Additions: 1st							
Others	35,408,152			22,363,043		3,727,174	9,317,935
Allocable costs	54,094,152		977,000	29,333,043	1,891,000	5,168,174	16,724,935
Unallocated	(16,724,935)						(16,724,935)
1st Allocation	37,369,217		977,000	29,333,043	1,891,000	5,168,174	
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Additions: 2nd							
Others	1,150,658			726,731		121,122	302,805
Allocable costs	1,150,658			726,731		121,122	302,805
Unallocated	(302,805)						(302,805)

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Schedule of costs to be  
allocated by function

	Total	General & admin	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE	COMMUNITY RELAT
2nd Allocation	\$847,853 -----			\$726,731 -----		\$121,122 -----	
Total allocated	\$38,217,070 =====		\$977,000 =====	\$30,059,774 =====	\$1,891,000 =====	\$5,289,296 =====	

City of Houston, Texas  
 FY 2004 Full Cost Plan. Fire  
 CHIEF'S ADMINISTRATION  
 Detail allocation of  
 CHIEF ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	155	3.969	\$38,780		\$38,780		\$38,780
MAINTENANCE	90	2.304	22,517		22,517		22,517
COMM & RECORDS	117	2.996	29,272		29,272		29,272
FIRE ACADEMY	327	8.373	81,813		81,813		81,813
EMS ADMIN	32	0.819	8,006		8,006		8,006
EMS OPS	639	16.363	159,873		159,873		159,873
FIRE OPS	2,227	57.029	557,178		557,178		557,178
HAZMAT OPS	45	1.152	11,259		11,259		11,259
AIRPORT OPS	99	2.535	24,769		24,769		24,769
FIRE MARSHAL	174	4.460	43,533		43,533		43,533
Subtotal	3,905	100.000	977,000		977,000		977,000
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Total	3,905	100.000	\$977,000		\$977,000		\$977,000
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(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
OPERATIONAL SVC

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
BMS OPS	623	19.802	\$5,808,800		\$5,808,800	\$143,914	\$5,952,714
FIRE OPS	2,220	70.565	20,699,096		20,699,096	512,824	21,211,920
HAZMAT OPS	45	1.430	419,576		419,576	10,395	429,971
AIRPORT OPS	99	3.146	923,068		923,068	22,869	945,937
FIRE MARSHAL	159	5.057	1,482,503		1,482,503	36,729	1,519,232
Subtotal	3,146	100.000	29,333,043		29,333,043	726,731	30,059,774
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Total	3,146	100.000	\$29,333,043		\$29,333,043	\$726,731	\$30,059,774
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(A) Alloc basis: Number of Classified Ops Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
ACCOUNT/FINANCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	18,747	6.902	\$130,526		\$130,526		\$130,526
MAINTENANCE	5,925	2.181	41,253		41,253		41,253
COMM & RECORDS	8,276	3.047	57,622		57,622		57,622
FIRE ACADEMY	12,171	4.481	84,741		84,741		84,741
BMS ADMIN	4,422	1.628	30,788		30,788		30,788
EMS OPS	41,413	15.247	288,338		288,338		288,338
FIRE OPS	156,106	57.476	1,086,887		1,086,887		1,086,887
HAZMAT OPS	3,331	1.226	23,192		23,192		23,192
AIRPORT OPS	7,555	2.781	52,602		52,602		52,602
FIRE MARSHAL	13,652	5.031	95,051		95,051		95,051
Subtotal	271,598	100.000	1,891,000		1,891,000		1,891,000
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Total	271,598	100.000	\$1,891,000		\$1,891,000		\$1,891,000
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(A) Alloc basis: Operating Expenditures

Source: Expenditures Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Detail allocation of  
HUMAN RESOURCE

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
CHIEF ADMIN	155	3.969	\$205,139		\$205,139		\$205,139
MAINTENANCE	90	2.304	119,113		119,113	2,907	122,020
COMM & RECORDS	117	2.996	154,847		154,847	3,779	158,626
FIRE ACADEMY	327	8.373	432,777		432,777	10,562	443,339
BMS ADMIN	32	0.819	42,351		42,351	1,034	43,385
EMS OPS	639	16.363	845,701		845,701	20,639	866,340
FIRE OPS	2,227	57.029	2,947,381		2,947,381	71,930	3,019,311
HAZMAT OPS	45	1.152	59,556		59,556	1,453	61,009
AIRPORT OPS	99	2.535	131,024		131,024	3,198	134,222
FIRE MARSHAL	174	4.460	230,285		230,285	5,620	235,905
Subtotal	3,905	100.000	5,168,174		5,168,174	121,122	5,289,296
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Total	3,905	100.000	\$5,168,174		\$5,168,174	\$121,122	\$5,289,296
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(A) Alloc basis: Number of Employees

Source: Personnel Report

City of Houston, Texas  
FY 2004 Full Cost Plan. Fire  
CHIEF'S ADMINISTRATION  
Departmental Cost  
Allocation Summary

	Total	CHIEF ADMIN	OPERATIONAL SVC	ACCOUNT/FINANCE	HUMAN RESOURCE
CHIEF ADMIN	\$374,445	\$38,780		\$130,526	\$205,139
MAINTENANCE	185,790	22,517		41,253	122,020
COMM & RECORDS	245,520	29,272		57,622	158,626
FIRE ACADEMY	609,893	81,813		84,741	443,339
EMS ADMIN	82,179	8,006		30,788	43,385
EMS OPS	7,267,265	159,873	5,952,714	288,338	866,340
FIRE OPS	25,875,296	557,178	21,211,920	1,086,887	3,019,311
HAZMAT OPS	525,431	11,259	429,971	23,192	61,009
AIRPORT OPS	1,157,530	24,769	945,937	52,602	134,222
FIRE MARSHAL	1,893,721	43,533	1,519,232	95,051	235,905
Direct Billed					
Total	\$38,217,070 =====	\$977,000 =====	\$30,059,774 =====	\$1,891,000 =====	\$5,289,296 =====